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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 01.09.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.13/AM23 held on 01.09.2022

The following members were present in the meeting:

1. Shri Hardeep Singh — Addl. DGFT
2. Shri Akash Taneja — Addl. DGFT
3. Dr. S.K. Bansal — Addl. DGFT

Following cases were discussed. The decision taken on the individual cases are as under:-

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27.	M/s. Undercarriage & Tractor Parts Pvt. Ltd., Mumbai	29
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Case No. 01 M/s. Satyendra Packaging Limited, Gujarat
F.no. HQRPRCAPPLY00000911AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Extension of EOP against Advance Authorization No.3410045686 dated 09.12.2019.

The applicant stated that they are one of the largest and a fastest emerging global packaging company engaged in manufacturing of PP woven Sack Bags, FIBC Bags, Multicolour printed Bopp Bag and Leno Bags from last 15 years. The above advance authorisation has issued to them with the condition to export the product manufactured using duty free raw material within the period of 18 months. The initial export obligation period of the authorization has expired on 08.06.2021. They have got the extension for six months and later on they have covered the automatic extension in initial export obligation period up to 31.12.2021 vide Notification No.28 dated 23.09.2021 with the condition of 5% additional export obligation of FOB value in terms of FFE. They have applied for EOP extension in RA, but rejected and issued deficiency letter stating that the condition of minimum 50% export should be made against the said authorization before allowing the further extension. They are eligible for extension up to 31.12.2021 on account of Covid-19 pandemic in terms of aforementioned notification as they have already made the 5% additional export in FFE against the said authorisation. Hence, they are requesting for extension in EOP up to 08.06.2022.

__Decision:__ The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 08.06.2022 against Advance Authorisation

No.3410045686 dated 09.12.2019 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

Case No. 02 M/s. Ralson (India) Limited, Ludhiana
F.no. HQRPRCAPPLY00000943AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Waiver of pre-import condition against Advance Authorization No.3010104660 dated 22.04.2019.

The applicant stated that their Advance Authorisation No.3010104660 dated 22.04.2019 is subject to pre-import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017 and would further clarify that their EO in terms of quantity and value for this licence is already completed. This license imposed an export obligation of 300 MT Nylon Bicycle Tyres on them out of which 230.40 MT of obligation was fulfilled as per rules of pre-import condition while the pending obligation of 69.6 MT was completed before the import of relevant quantity of Natural Rubber. Their import shipments of Natural Rubber in the said period were delayed suppliers from abroad. Moreover, they were under immense pressure from their foreign customers to release their goods for exports otherwise their orders would have been cancelled. This made the situation more difficult for them. Therefore, in order to save their orders and customers, they made the exports before import of Natural Rubber. Although they are given the benefit of exemption from whole of the integrated tax and compensation cess while following pre-import condition, but they made the imports of Natural Rubber under this authorisation by duly paying IGST on these consignments.
Further stated that RA has also directed to pay CD + Interest amount on the import of Natural Rubber made under the said advance authorisation, as they were unable to fulfil Pre-Import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017. Hence, they are requesting to regularise their case by foregoing the CD + Interest implied in this case.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

Case No. 03 M/s. Ralson (India) Limited, Ludhiana
F.no. HQRPRCAPPLY00000944AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Extension of EOP against Advance Authorization No.3010104289 dated 05.04.2018.

The applicant stated that their Advance Authorisation No.3010104289 dated 05.04.2018 is subject to pre-import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017 and would further clarify that their EO in terms of quantity and value for this licence is already completed. But they were unable to fulfil the same within the stipulated time of 6 months from the date of import of Natural Rubber. It is submitted that this licence represented their "Nylon Colour Tyres" and their orders remained low for this category of tyres while a number of orders got cancelled from various overseas markets. A major factor that contributed here was shift of market trend from Nylon Colour Tyre to High-end/Premium Nylon Black Tyres due to which a number of their order were converted to new categories i.e. colour tyres. These factors compelled them to complete the obligation after the stipulated period. Hence, they are requesting for extension of EOP of above mentioned advance authorisation.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

Case No. 04 M/s. Clarion Organics Limited, Nagpur
F.no. HQRPRCAPPLY00001056AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To consider the export of free shipping bills / ARE3 towards fulfillment of EO against 6 Advance Authorization.

Or

Grant EOP Extension for a period of 12 months from the date of endorsement against 6 Advance Authorization No.(i) 5010001998 dated 04.03.2014, (ii) 5010002211 dated 29.06.2015, (iii) 5010002348 dated 12.04.2017, (iv) 5010002152 dated 28.08.2014, (v) 5010002312 dated 16.12.2016 and (vi) 5010002308 dated 18.11.2016.

The applicant stated that they had imported the raw material and exported the finished goods under the captioned 6 advance authorisations. The Company was not advised by the CHA on filing the shipping bills under the advance authorisation scheme code. The exports obligation was completed 100%, but under Free Shipping bills. They pursued with the CHA to file the fresh shipping bills under the advance authorisation scheme, but the Customs did not allow and forced to export un free shipping bills again. Application for conversion of shipping bills not accepted by Customs. The company has been through lot of financial turmoils in this prolonged Covid pandemic. Squeezing of working capital, servicing bank interests, crushed demands, virus protocols, various bottle necks, freight charges at 500%, challenges with labour unions, etc. The livelihood of are around 250 families depend on the factory. The company is Small MSME vide Udyam registration No.UDYAM-MH-06-0002278 and is located in a small town of village Dewhadi, Tumsur, Nagpur, Maharashtra which comes under NAxalite area. If the company is forced to pay duty and interest the working capital of the company will be blocked completely.

Further stated that they have filed an appeals with the Hon'ble DGFT against the OIO passed by office of the Additional DGFT, Nagpur. RA, Nagpur has suddenly issued Recovery Notice vide F.No.43554 dated 18.06.2022 directing the District Collector, Nagpur to initiate recovery proceedings for Fiscal Penalties, duties and interest against the company and its directors /partners /proprietors as the firm has failed to file appeals against Order-in-Original dated 15.03.2022.
Further, the nature/composition of the item exported is evident from compliances made under other allied laws including Drugs and Cosmetic Act, and also from document like certificate of analysis, etc., accompanied with every shipment. It was an oversight on the part of the nominated CHA and there is no other cogent reason/justification other than the above could be given for the same. But just because of incorrect document was filed, there is no reason to deny the benefit which is rightly due to the Company. The company has also made exports to 100% EOU Unit (Deemed Exports) vide ARE3 by following the deemed exports procedures. The Advance Authorisation number has not been mentioned on the ARE3 due to ignorance of the Customs procedures to be followed. The examination has been carried out by the Central Excise authorities in the factory premises for each shipment. They also submit that the declaration made in the ARE3, particularly the description and classification of the exported products, are same to the product mentioned in the above 6 advance authorisations. Hence, they are requesting for grant of relaxation for exports made vide 'FREE" Shipping Bills/ARE3 to be considered towards fulfillment of Export Obligation under the Six Advance Authorizations or grant extension in EOP for 12 months against subject Advance Authorisations.

Decision: The Committee having examined the case on the basis of submission made by the applicant and discussed that matter at length. The Committee observed that the firm has already filed an appeal before Appellate Authority against Order-in-Original passed by the Office of the Additional DGFT, Nagpur. Therefore, firm is directed to get the appeal disposed off first and thereafter approach PRC for their request.

(Action: Applicant)

Case No. 05 M/s. Beena Cashew Company, Kerala
F.no. HQRPRCAPPLY00001191AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Extension of EOP against Advance Authorization No.5310019464 dated 17.07.2017.

The applicant stated that they are importing Raw Cashew nut in shell under Advance Licensing Schemes for export of Cashew Kernels. They have taken 14 advance authorisations and all cases except this case have been redeemed. In this case due to some unforeseen reasons like Flood and Fluctuation of market price, they could not fulfill the requisite Export Obligation within the initial EOP. But have completed the obligation within 12 months from the expiry of initial EOP i.e. 30 months from the date of issue of advance authorisation. They have fulfilled 104% of the EO and submitted application for redemption/EODC before RA, Kochi, but turned down saying that the extended EOP expired on 16.07.2019 (1^{st} extension – 6 months). Therefore, exports made after 16.07.2019 to be excluded from the claim or apply for second EOP extension with composition fee as per para 4.42 of HBP for further consideration of EODC application. However, as they have not fulfilled minimum requirement of 50% in quantity and value on pre-rate basis, they are requesting to accept their request for 2^{nd} EOP extension for further 6 months for regularising their exports done during the 2^{nd} EOP (i.e. within 12 months from the initial EOP).

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 17.01.2020 against Advance Authorisation No.5310019464 dated 17.07.2017 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Trivandrum)

Case No. 06 M/s. Pinnacle Clothing Co., Noida
F.no. HQRPRCAPPLY00001209AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Regularization of export made beyond EOP extension (within 49 months 05 days) Against Advance Authorization No.0510403129 dated 15.06.2017.

This is review case of PRC Meeting No.21/AM22 held on 10.03.2022 (Case No.12), wherein the Committee allowed EOP extension up to 48 months). The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and to obtain first and second EOP. They have imported 100% against said authorization and completed 100% export obligation within the export obligation period i.e. up to 49 months 05 days. They have completed 36.55% of export obligation within 30 months. And further they could not ship any additional goods due to Covid-19 and lockdown, also their buyers postponed the orders. But they have completed the balance export obligation within 49 months 05 days i.e. up to 19.07.2021. Hence, they are requesting for regularization of export made beyond EOP (within 49 months 05 days i.e. up to 19.07.2021) against Advance Authorization No.0510403129 dated 15.06.2017.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the applicant and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.21/AM22 dated 10.03.2022 (Case No.12).

(Action: Applicant)

Case No. 07 M/s. Sahil Enterprises, Mumbai
F.no. HQRPRCAPPLY00000903AM23

Meeting No.13/AM23 held on 01.09.2022

Subject: To accept the export made beyond EOP 12 month against DFIA file no.03/88/076/00106/AM20 dated 25.11.2019 for issuance of DFIA license.

The applicant stated that they had applied for DFIA in December, 2019 and started export in the same month. There next shipments were to be exported in the month of April, 2020, but in March, 2020 because of Covid-19 Pandemic and in lockdown period total industry across India were closed and non manpower were available. After relaxation in lockdown, the vessel and container services were also not available for export of their products. They started their production as the government discontinued the lockdown and availability of their staff they stared their production and restarted their export in March 2021. While applying for the same they made a mistake, as the application is made under SION C 948 it covers the products to import and export Kg to Kg, but due to human error they wrongly selected the tab of numbers to kgs. Hence, they are requesting for relaxation in the export period of the scheme DFIA 4.29(ii) and consider their application for issuance of DFIA license.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for EOP extension up to 31.05.2021 against DFIA File No.03/88/076/00106/AM20 dated 25.11.2019 for issuance of DFIA license. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Archidply Industries Limited, Delhi
F.no. HQRPRCAPPLY00000728AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of Advance Authorization No.0510412943 dated 17.12.2019.

The applicant stated that due to the Covid-19 pandemic there was huge supply chain disturbance worldwide. They have heavy dependence of import from China. During the last two years they were not able to import sufficient quantity of their raw material requirement from China. Hence, they are requesting for revalidation of 1 year to complete the import balance against Advance Authorisation No.0510412943 dated 17.12.2019.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0510412943 dated 17.12.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 09 M/s. Nipra Industries Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00000721AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of Advance Authorization No.0310831965 dated 01.10.2019.

The applicant stated that due to Covid-19, they were not regularly attending the office. By oversight they have missed to make the import shipment against the above Advance Authorisation No.0310831965 dated 01.10.2019. They have made the full export obligation against the above authorisation before EOP time. Hence, they are requesting for revalidation of one more year time to do their import balance shipment.

Decision: The Committee having examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310831965 dated 01.10.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 10 M/s. HVR Solar Pvt. Ltd., Delhi
F.no. HQRPRCAPPLY00000913AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of 2 Advance Authorization No.0510412509 dated 15.11.2019 and 0510410028 dated 25.03.2019.

The applicant stated that they have got several advance authorisations issued from CLA, New Delhi and they are continuously completing the EO for all the advance authorisations. They do export first and import later on to seek waiver of bond condition by submitting evidence of export made and payment realised to that extent. The process was going smoothly until the import validity of above two authorisations got expired due to delay in fixation of norms and due to which they were not able to use these 2 licenses in their import shipments. Because the validity of import has got expired now. The norms has been fixed but the revalidation period for these 2 authorisations has already been expired which were valid till 25.03.2021 and 15.11.2021 respectively. They are very small exporters and also due to Covid-19 situation their import and export shipment was on complete halt and due to which their business was completely down in the last 2-3 years. Hence, they are requesting for another 6 months so that they can use their upcoming import shipment.

<u>Decision:</u> The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to allow revalidation against 2 Advance Authorizations No.0510412509 dated 15.11.2019 and 0510410028 dated 25.03.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 11 M/s. Sumitomo Chemical India Limited, Mumbai
F.no. HQRPRCAPPLY00001192AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of Advance Authorization No.0310835778 dated 21.04.2020.

The applicant stated that they have completed 100% export obligation against the above advance authorisation. They have already placed orders and opened L/C, cargo is ready but got stuck in Shanghai port due to Covid-19 related uncertainty and indefinite complete clamp down. Since the current situation in China is beyond their control, they could not able to import balance available raw materials in the advance authorisation within the validity of the same (i.e. 21.04.2020). Looking to the current scenario, they are requesting for revalidation for a further six months from the date of amendment or 12 months from the date of expiry of authorisation whichever is earlier so that they can import balance available quantity under the advance authorisation and utilize the same to fulfil their export orders.

<u>Decision:</u> The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310835778 dated 21.04.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 12 M/s. Jain Irrigation Systems Ltd., Maharashtra
F.no. HQRPRCAPPLY00000990AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of Advance Authorization No.0310834597 dated 03.02.2020.

The applicant stated that the license is valid up to 03.02.2022. During the license period they are unable to fulfil the imports activities due to (i) corona pandemic situation in all over the world as well as whole country was lockdown the foreign suppliers are not able to supply the required raw material. (ii) Foreign vessels are least available for import of required goods. (iii) Petroleum prices going high hence cost of Sea Freight, transportation and raw material additives become too much high. (iv) The slackness /lesser demand in the international market. As demands was slow down of their finished goods, they have completed their exports from their maintain inventory in Corona pandemic situation. Their import is balance due to maintain inventory stock. They completed the exports order from their readily finish goods available in their factory. Therefore, they intend to import the balance raw material /additives against the said authorisation. Now, the pandemic situation is under control and most of the countries become unlocked they want to import their balance raw material under the said authorisation. Hence, they are requesting for revalidation of above mentioned advance authorisation to enable them to import balance raw material.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310834597 dated 03.02.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. HLL Lifecare Limited, Kerala
F.no. HQRPRCAPPLY00002583AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 16 Shipping Bills (6 shipping bills against MEIS Scrip No.5319008038 dated 02.04.2019 and 10 shipping bills against MEIS Scrip No.5319007238 dated 04.10.2018) and both the MEIS scrips have been surrendered by the firm.

The applicant stated that they are 55 years old Government of India Enterprises under the Ministry of Health and Family Welfare and exported world wide range of contraceptive products. They have obtained the MEIS Authorization No.5319008038 dated 02.04.2019 and 5319007238 dated 04.10.2018 from RA, Trivandrum and they have rejected authorizations by mentioning that the values against some shipping bills (6 + 10 = 16 S/Bills) have not been fully achieved. Certain issues with their buyers have resulted in a delay in getting the payment. They tried to submit the application after receiving the payment confirmation from their Bank and a message popped up stating that these shipping bills are lied with another file. They have registered a complaint to RA helpdesk to release these shipping bills and also submitted a detailed letter to RA, Cochin to issue the reactivation letter to claim further. However, they have been informed that they need to approach DGFT PRC for further action. Hence, they are requesting for revalidation of above mentioned 2 MEIS scrips.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and it decided to refer the matter to PC-3 Division for its examination and resolution.

(Action: PC-3 Division/Applicant)

Case No. 14 M/s. KJK Meister Honen Pvt. Ltd., Tamilnadu
F.no. HQRPRCAPPLY00001288AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Revalidation of 2 MEIS Scrip No.0419072524 dated 31.10.2019 & 0419073984 dated 27.11.2019.

The applicant stated that due to Covid-19 their Managing Director has been hospitalized and they could not take any decision on utilisation of the MEIS licences. Hence the validity period of the licence is over and they are unable to utilise the MEIS licences. Hence, they are requesting for revalidation of 2 MEIS Scrip No.0419072524 date 31.10.2019 and 0419073984 dated 27.11.2019 for 6 months to utilize the same.

Decision: The Committee after examining the case it decided to reject the request of the firm for revalidation of 2 MEIS scrips as the same was found to be without any merit.

(Action: Applicant)

Case No. 15 M/s. Griffith Foods Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00000565AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Clubbing of 4 Advance Authorization No.(i) 0710111309 dated 21.03.2017, (ii) 0710112856 dated 21.02.2018, (iii) 0710114785 dated 16.04.2019 and (iv) 0710116122 dated 14.02.2020.

The applicant stated that they have 4 Advance Authorizations with similar import raw materials across financial years 2017-18 to 2019-20. They have made excess imports across an authorisation and have excess of exports (compared to its imports) against other authorisation. RA, Bangalore is unable to conclude and insists to pay liabilities individually - reason being the license not in the same financial years as per para 4.38(vi) of HBP. Further the norms against all the said authorisations have been finalised only in the year 2020. Hence, they are requesting to allow clubbing four Advance Licences No.0710111309 dated 21.03.2017, 0710112856 dated 21.02.2018, 0710114785 dated 16.04.2019 and 0710116122 dated 14.02.2020.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 16 M/s. Shubhalakshmi Polysters Ltd., Gujarat
F.no. HQRPRCAPPLY00001297AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Relaxation for Clubbing of 3 Advance Authorizations Nos.(i) 5210042233 dated 17.04.2017, (ii) 5210043025 dated 05.04.2019 and (iii) 5210043097 dated 01.07.2019 for EODC Purpose.

This is review case of PRC Meeting No.18/AM22 held on 07.12.2021 (Case No.17), wherein the Committee decided to consider all the export made till 19.08.2019 for clubbing of above 3 Advance Authorisations. The applicant stated that when application was made on 25.12.2019, the export till 19.08.2019 were considered under the application and the same were submitted as till that date if the clubbing of all the three authorisations would have been considered the EO would have been fulfilled. But since, the said application was pending and subsequently rejected, the applicant continued imports and exports under the third authorisation, which was still valid and made export till 07.07.2020 in order to fulfil the EO under the said authorisation. Meanwhile, PRC considered the request the exports till 19.08.2019 on the basis application dated 25.12.2019, without considering the imports and exports made after that date (19.08.2019) under the valid authorisation. Hence, they are requesting to allow the export made till 07.07.2020 that is, till the actual validity of the third authorisation dated 01.07.2019 and waiver of requisite fees/charges required for the aforesaid clubbing.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.18/AM22 dated 07.12.2021 (Case No.17).

(Action: Applicant)

Case No. 17 M/s. Mew Electrical Ltd., Vadodara
F.no. HQRPRCAPPLY00000601AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Relaxation in policy Para 4.49 of HBP against 10 Advance Authorization No.(i) 3410045430 dated 09.09.2019, (ii) 3410045431 dated 09.09.2019, (iii) 3410045451 dated 11.09.2019, (iv) 3410045452 dated 11.09.2019, (v) 3410045737 dated 24.12.2019, (vi) 3410045851 dated 07.02.2020, (vii) 3410045958 dated 17.03.2020, (viii) 3410046129 dated 09.06.2020, (ix) 3410046142 dated 15.06.2020 and (x) 3410046143 dated 15.06.2020.

The applicant stated that they are having manufacturing set up of Enamelled Copper Wire, Copper Strip and Flats and Copper Rods and catering Indian and Overseas Customers for their various type requirements timely. Their raw material is Copper Cathode which is not easily available in India and globally also. Local manufacturer is also not supplying timely under invalidation. Since, last few years there is fluctuation in LME and USD. Since, its LME driven product so they have to abide by the same. They have completed their export obligation in terms of quantity and value but due to price fluctuation internationally, there is shortfall in FOB value. Due to 50% increase in purchase price, they could not utilize total CIF Quantity endorsed in authorization. So in order to utilise the quantity they have applied for enhancement in CIF and procured the balance quantity. While applying for redemption, they need to pay composition fee @1% on shortfall in FOB value as per HBP para 4.49. The total amount of composition fee payable is Rs.45,00,410/- which is effecting their company financially. Hence, they are requesting for relaxation of HBP para 4.49 and provide relief from the composition fee.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm for Relaxation in policy Para 4.49 of HBP.

(Action: Applicant)

Case No. 18 M/s. Kandla Agro & Chemical Pvt. Ltd., Gandhidham
F.no. HQRPRCAPPLY00000578AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in filing TMA application for the period 01.04.2019 to 30.06.2019, 01.07.2019 to 30.09.2019 and 01.10.2019 to 31.12.2019.

The applicant stated that they regularly undertake export of various agricultural products to various countries across the globe. Accordingly, we want to file their claim to avail benefit of the incentives available under the TMA Scheme for the period 1.4.2019 to 30.6.2019, 1.7.2019 to 30.9.2019 and 1.10.2019 to 31.12.2019. However, they were unable to file the claim under the TMA scheme for the aforesaid period as the same has become time barred. Further stated that due to sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the Government, their business was negatively impacted and they are unable to undertake their operations properly. Thus, they were not able to submit their TMA claim within the prescribed period. But this is due to sudden and unfortunate repetitive waves of the pandemic which severely disrupted their business. Hence, they are requesting to consider the extraordinary nature of the circumstances that led to delay in filing of their TMA claim and allow them to file their legitimate claim under beneficial TMA scheme by condoning the delay in filing.

Decision: The Committee having examined the case on the basis of justification furnished by the applicant and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 19 M/s. Gadre Marine Export Pvt. Ltd., Ratnagiri
F.no. HQRPRCAPPLY00000582AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation in delay in submission of online TMA application for the period 01.07.2020 to 30.09.2020.

This is review case of PRC Meeting No.21/AM22 held on 10.3.2022 (Case No.16), wherein the Committee rejected the case. The applicant stated that the Covid-19 situation disrupts the functioning of the company,. Their staff working on TMA claim got effected from Covid-19 and therefore, they had short of manpower which results in delay in compilation of all the required documents i.e. physical copies for the said quarter. By 1st week of August 2021, they have compiled all the required documents and ready for preparation of online application. They have approximate 55 days remaining before the prescribed time limit for online submission, but then they faced issued on non-working of old TMA Ecom module. After a week they called severall time on helpline number, but the situation remains unchanged and meantime the August month gets over. In the month of September, 2021 they have also visited RA office physically to submit manual application but informed them to file online application first and then submit manually. Then the new module introduced by 27.09.2021 for TMA application. But by then it was not possible for them to understand the functioning of new module and file online applications for 500 numbers of shipping bills before the time limit of 30.09.2021. And in the month of October, 2021 while preparing online application in new module, they were facing error message, which restrict them to proceed further in the matter. Hence, they are requesting to condone the delay in submission of online TMA application for the above mentioned period.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and it decided to refer the issue to EGTF-Division for its examination and thereafter the matter will be brought back to PRC.

(Action: EGTF- Division /Applicant)

Case No. 20 M/s. Arsh International, Nashik
F.no. HQRPRCAPPLY00274604AM22
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in submission of physical copy of TMA Application for the period 01.07.2020 to 30.09.2020 (File No.03/21/102/51278/AM21).

The applicant stated that they have submitted application for TMA in the old Ecom application system. But due to current situation of Covid-19 lockdown in India their office were closed, and company proprietor was quarantine in Delhi. No staff are available during the Covid-19 situation, so they could not submit the supporting documents within 30 days to RA, Mumbai. Therefore, their application was rejected. Hence, they are requesting to condone the delay for submission of TMA physical application and allow TMA claim for the period 01.07.2020 to 30.09.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly it decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.07.2020 to 30.09.2020 (File No.03/21/102/51278/AM21). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21 M/s. Bhavani Sea Foods, Gujarat
F.no. HQRPRCAPPLY00000902AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in filing TMA application for the period 01.01.2021 to 31.03.2021.

The applicant stated that they have submitted their TMA application late by 15 days (at online system of DGFT) due to technical reasons and also financial year ending but in time for physical submission to concerned RA. They have prepared the TMA application for the period of Shipping Bills from 01.01.2021 to 31.03.2021 at the online system of DGFT before the last date i.e. 31.03.2022. But due to technical issue or may be due to other reason same application was not found at the online system of the DGFT. Therefore, they have failed to file the TMA application of above said period before 31.03.2022. As we all know that in the fisheries trade is facing so many problems due to Covid-19 pandemic and also freight charges are very high in this pandemic. The TMA application value for the said period is Rs.8,16,200.00 and they are not in a position to lose the said amount. They only late to submit by 15 days for online filing system but they physical application submitted within the limit of one month from the date of online application. Hence, they are requesting to allow the late filing of TMA application for the above said period.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 22 M/s. ALVA Nettos Exports, Kerala
F.no. HQRPRCAPPLY00000924AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in filing claim TMA Application for the period 01.04.2019 to 30.06.2019, 01.07.2019 to 30.09.2019, 01.10.2019 to 31.12.2019 and 01.01.2020 to 31.03.2020.

The applicant stated that they are actively engaged in the export of products eligible for benefits under the TMA scheme to various other countries and contribute to the foreign earnings of India. They want to avail benefit of TMA scheme with respect to agricultural goods exported by them to strengthen their exports and to promote brand recognition of their products in the global market. They could not file the claim within the prescribed time is due to Covid-19 pandemic induced lockdown restrictions. Due to government imposed lockdown, their employees had returned to this native places and were not reporting to office. Hence, they are requesting to consider the extraordinary nature of the circumstances that led to delay in filing their TMA claim and allow them to file the TMA claim.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 23 M/s. Aqua Words Exports Pvt. Ltd., Chennai
F.no. HQRPRCAPPLY00001097AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in filing claim TMA Application for the period 01.07.2020 to 30.09.2020.

The applicant stated that they are actively engaged in export of various agricultural products to various countries across the globe. They want to file the claim and avail benefit of the incentives for the above said period. However, due to the mandatory restrictions imposed by the government because of the pandemic they were unable to file the claim under TMA scheme and the same became time barred. The delay in filing of their TMA claim has not happened due to their negligence but due to the standstill caused by the sudden onset of the Covid-19 pandemic leading to severe disruptions in their business. They would also like to emphasize that is a well established principle of law that the benefit of a beneficial legislation /scheme cannot be denied due to delay in filing owing to unprecedented circumstances. Hence, theyr are requesting to allow them to file the claim of TMA application.

Decision: The Committee after examining the case it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 24 M/s. Vimal Agro Products Pvt. Ltd., Gujarat
F.no. HQRPRCAPPLY00001093AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in filing TMA Application for the period 01.03.2019 to 31.12.2020.

The applicant stated that they want to file the claim and avail benefit of the incentives available under the aforesaid scheme for the period Quarter 4 of FY 2018-19, Quarter 1,2,3 and 4 of FY 2019-20 and Quarter 1,2 and 3 FY 2020-21. We were unable to file the claim under the TMA scheme for the aforesaid period as the same has become time barred. They have submitted that due to the sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the Government, their business was negatively impacted and they were unable to undertake their operations properly. Further stated that the delay in filing of their TMA claim has not happened due to laxity on their part but due to sudden and unfortunate repetitive waves of the highly contagious pandemic which severely disrupted their business. Hence, they are requesting for condonation of delay in filing TMA claim.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 25 M/s. Bola Surendra Kamath and Sons, Karnataka
F.no. HQRPRCAPPLY00001194AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period October 2019 to December 2019 (File No. 07/21/102/50605/AM21 dated 27.11.2020).

This is review case of PRC Meeting No.16/AM22 held on 29.11.2021 (Case No.11), wherein the Committee rejected the case. The applicant stated that they had applied for TMA for the period October to December 2019 vide file no.072110250605AM21 dated 27.11.2020. But the hard copy was submitted to RA, Bangalore on 10.02.2021. The reason for the delay in submitting the hard copy of application was on account of Covid-19 related disturbances at their registered office and also at their auditor's office. It was a difficult time at office as some of their staff members had contracted the infection and it affected the normal functioning of their office. Even though they have submitted their online application on time, there has been delayed from their side on submission of hard copy to RA and have rejected their request by RA. Hence, they are requesting for condonation of delay in submission of hard copies of the documents.

Decision: The Committee reviewed the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period October 2019 to December 2019 (File No. 07/21/102/50605/AM21 dated 27.11.2020). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 26 M/s. Agrion Overseas Pvt. Ltd., Maharashtra
F.no. HQRPRCAPPLY00001245AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation of delay in submission of hard copy of TMA application for the period 01.03.2019 to 31.03.2019, 01.04.2019 to 30.06.2019, 01.10.2019 to 31.12.2019, 01.01.2020 to 31.03.2020.

The applicant stated that they have filed the TMA application online on 20.03.2020, 20.03.2020, 06.07.2020, and 14.09.2020 for the period 01.03.2019 to 31.03.2019, 01.04.2019 to 30.06.2019, 10.2019 to 31.12.2019, 01.01.2020 to 31.03.2020 against File No.032110250693AM20, 032110250695AM20, 032110250175AM21 and 032110250554AM21. They have submitted the physical copies to RA on 26.04.2020, 26.04.2020, 11.08.2020 and 19.10.2020, but their applications have been rejected as the files were not submitted within the stipulated time. During the pandemic covid-19 period, there was lockdown and many restrictions were imposed in the city. As a result their office was closed during this period. There was no source of transport available at that time. All the documents were in office. The application needs to be submitted manually at RA but it was not possible at that time since the onset of the Covid-19 pandemic. Hence, they are requesting for condonation of delay in submission of physical copy for TMA claim in RA.

Decision: The Committee having examined the case on the basis of the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly it decided to accede to the request for condonation of delay in submission of physical copy of 4 TMA applications for the period 01.03.2019 to 31.03.2019, 01.04.2019 to 30.06.2019, 01.10.2019 to 31.12.2019, 01.01.2020 to 31.03.2020 (File No.032110250693AM20, 032110250695AM20, 032110250175AM21 and 032110250554AM21. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 27 M/s. Desai Agrifoods Pvt. Ltd., Gujarat
F.no. HQRPRCAPPLY00001238AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation in delay in submission of physical copy of TMA application of the period 01.04.2020 to 30.06.2020.

The applicant stated that they have applied TMA application (No.ARNTMAAPPLYTMA01913904AM22) for the period 01.04.2020 to 30.06.2020 to RA, Mumbai online on 30.09.2021 against file no.MUMTMAAPPLY00107256AM22 as per PN No.14 dated 13.07.2021. But due to lockdown and pandemic situation staff are not coming to attend office and doing work from home and documents are lying in office and also travelling are allowed only essential services in the city. Therefore, they could not finalise the application before due date. They had submitted the physical documents to RA, Mumbai on 16.11.2021, but RA, Mumbai has rejected their application for not submitting the physical documents within 30 days. Hence, they are requesting for condonation of delay in submission of physical copy of TMA application in RA.

Decision: The Committee went through the justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the 01.04.2020 to 30.06.2020 (File no.MUMTMAAPPLY00107256AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 28 M/s. Desai Agrifoods Pvt. Ltd., Gujarat
F.no. HQRPRCAPPLY00001237AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Condonation in delay in submission of physical copy of TMA application of the period 01.01.2020 to 30.03.2020.

The applicant stated that they have applied TMA application (No.ARNTMAAPPLYTMA02119527AM22) for the period 01.01.2020 to 30.03.2020 to RA, Mumbai online on 30.09.2021 against file no.MUMTMAAPPLY00108001AM22 as per PN No.14 dated 13.07.2021. But due to lockdown and pandemic situation staff are not coming to attend office and doing work from home and documents are lying in office and also travelling are allowed only essential services in the city. Therefore, they could not finalise the application before due date. They had submitted the physical documents to RA, Mumbai on 01.11.2021, but RA, Mumbai has rejected their application for not submitting the physical documents within 30 days. Hence, they are requesting for condonation of delay in submission of physical copy of TMA application in RA.

Decision: The Committee went through the justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 30.03.2020 (File no.MUMTMAAPPLY00108001AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 29 M/s. Undercarriage & Tractor Parts Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00000934AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Extension of EOP against 5 Advance Authorization No.(i) 0310813834 dated 07.06.2017, (ii) 0310819089 dated 12.02.2018, (iii) 0310819417 dated 26.02.2018, (iv) 0310821206 dated 24.05.2018 and (v) 0310828594 dated 25.04.2019.

The applicant stated that the licences extension validity expired around the Covid-19 pandemic period. There was already chaos and fatalities around their factory in Kolhapur which was always in Red Zone. The company had also faced severe financial challenges in this prolonged Covid-19 pandemic. The company also had to bear export shipping freight rates around 500%. There was limited availability of staff in RA, Mumbai and in JNPT Customs office. When things were coming to normal the new DGFT portal was introduced. The advance authorisation had to be validated on the new DGFT portal before any amendments/applications. But they were facing several challenges with the new portal. They have tried to export under the said advance authorisations, however, since the validity period were expired the shipping bills were not accepted by the Customs. The shipping bills were forced to file under Free Shipping Bill scheme. They have confirmed export orders in hand. Hence, they are requesting for 6 months extension of EO period from the date of endorsement in respect of above mentioned 5 Advance Authorizations with the applicable composition fees.

Decision: The Committee examined the statement made by the firm and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0310828594 dated 25.04.2019 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. This is last and final EOP extension. The Committee did not allowed EOP extension against other 4 Advance Authorization No.(i) 0310813834 dated 07.06.2017, (ii) 0310819089 dated

12.02.2018, (iii) 0310819417 dated 26.02.2018, (iv) 0310821206 dated 24.05.2018 as the same was found without any merit. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 30 M/s. Nipha Exports Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00396899AM22
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 87 shipping bills pertain to the period 2016-17, 2017-18 & 2018-19.

The applicant stated that they have been regularly applying for the MEIS within the prescribed time frame under para 3.15 of HBP. However, for considerable exports made in the year 2016, 2017 and 2018 through 87 Shipping Bills they could not avail its BRC within the time frame and even the application could not be made with late cut as prescribed in para 9.02 of HBP. All the BRCs for the aforesaid 87 Shipping Bills were only realized after 3 years from the Let Export Date. During the year 2021, Trade Notice 08/2021-22 dated 08.07.2021 was issued which had restricted application or issuance of MEIS scrip and for a considerable period of time the application was kept on hold due to DGFT server. Moreover, the pandemic of Covid-19 also worsened the situation making even more difficult for them to follow up with the bank authorities and filing the application. Though various extensions were granted for submission of MEIS in the past, the last extension has been granted up to 30.04.2022 vide notification No.58/2015-20 dated 07.03.2022 however, the prtal did not open for such cases wherein the application became time barred only because of late realization of BRCs. Hence, they are requesting to allow MEIS benefit against the said 87 Shippng Bills.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation)

Case No. 31 M/s. Oriental Rubber Industries Pvt. Ltd., Pune
F.no. HQRPRCAPPLY00000700AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 34 Shipping bills.

The applicant stated that they are exporting the worldwide to their both plant one of the 100% EOU unit and DTA unit. On 12.03.2021 they had made an MEIS application. At the time of submission they got an error which appeared as "IEC No.3198000971 is under DEL and you can't apply for MEIS". They checked on DGFT portal and the DEL status is showing "N" and IEC status showing "export documents not submitted". In this regard we would like to inform you that all the concern documents related to advance authorization had been already submitted to RA, Pune along with relevant enclosure. As on date all the licences are still pending for redemption. It is very evident that due to the technical error the IEC was under DEL list, as such the system was not allowing to them submitting of MEIS applications. Therefore, they could not avail the Chapter 3 benefit during the perio 09.03.2021 to 20.05.2021. Although the case of IEC was resolved but in the interim period 09.03.2021 to 20.05.2021, 62 days had transpired getting the problem resolved and during this period they were unable to submit any application for MEIS benefit. Hence, they are requesting to allow MEIS benefit against 34 shipping Bill No. (1) 3917914 dated 31.03.2018, (2) 7083621 dated 30.06.2017, (3) 7815578 dated 04.08.2017, (4) 8046239 dated 17.08.2017 (5) 1520985 dated 13.12.2017, (6) 1539003 dated 14.12.2017. (7) 1921757 dated 01.01.2018, (8) 3029053 dated 22.02.2018, (9) 3338699 dated 08.03.2018, (10) 4105296 dated 10.04.2018, (11) 4038196 dated 06.04.2018, (12) 4041852 dated 06.04.2018, (13) 4105335 dated 10.04.2018, (14) 4105289 dated 10.04.2018, (15) 4254156 dated 17.04.2018, (16) 4302359 dated 19.04.2018, (17) 4569721 dated 01.05.2018, (18) 4767337 dated 10.05.2018, (19) 5219036 dated 30.05.2018, (20) 231411 dated 30.05.2018, (21) 4589326 dated 02.05.2018, (22) 4746322 dated 09.05.2018, (23) 4746345 dated 09.05.2018, (24) 4851208 dated 14.05.2018, (25) 5231424 dated 30.05.2018, (26) 4569721 dated 01.05.2018, (27) 4767337 dated 10.05.2018, (28) 5219036 dated 30.05.2018, (29) 5231411 dated 30.05.2018, (30) 4589326 dated 02.05.2018, (31) 4746322 dated 09.05.2018, (32) 4746345 dated 09.05.2018, (33) 4851208 dated 14.05.2018 and (34) 5231424 dated 30.05.2018 in delay of 3 months (period 09.03.2021 to 20.05.2021) with late cut 10%.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit only for those shipping bills whose validity period has expired during the DEL period of the applicant and realization has happened within 3 years from the date of let export with 10% late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune/PC-3 division for necessary updation)

Case No. 32 M/s. Siddhant Enterprises, Jaipur
F.no. HQRPRCAPPLY00000962AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: Rectification of Shipping Bill No.6378387 dated 06.11.2020, wherein MEIS option has inadvertently selected as "NO".

The applicant stated that in their export consignment vide Shipping Bill No.6378387 dated 06.11.2020, they have inadvertently selected the MEIS option as "NO". Though they have mentioned that "We intend to claim rewards under merchandise exports from India Scheme". In this regard, they have made an application to Customs, Chennai to make necessary amendments in the shipping bill. Customs have issued a certificate of amendment dated 30.12.2021 in a physical format, stating that the amendment requested in the EDI shipping bill cannot be carried out post export. Accordinlgy, they have requested DGFT (HQ) for amending the shipping bill manually. However, it is intimated vide mail dated 12.01.2022 that the Directorate is not in receipt of the electronic data of the shipping bills from ICEGATE and no application in ANF 3A is under submission by you. They have also furnished decision of the Madras High Court in the similar case wherein the High Court has categorically held that the assessee would be eligible for benefit under MEIS Scheme despite of the inadvertent error in the shipping bill. Hence, they are requesting to allow claim credit of the MEIS Scheme.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible. The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 33 M/s. G-Cube Webwide Software Private Limited, Noida
F.no. HQRPRCAPPLY00000997AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow SEIS application for the period of 2017-2018.

The applicant stated that they want to apply SEIS for FY 2017-18 for that they authorised CA, Munish Mehta. The last date of submission of such application was on 31.03.2021, but their CA was not able to file the application within the due date due to 3rd wave of Covid-19 variant. In March 2021, the 3rd wave of Covid-19 started and government imposed lockdown so all offices were closed. After that in April 2021 their CA and his family suffered from Covid-19 in which he lost his mother, uncle and grandmother due to Covid-19. In the month of November and December, 2021 due dates of Income Tax returns fallen and their CA was busy in Tax Audit, statutory audit and other compliances. Hence, they are requesting to allow filing of SEIS for FY 2017-18.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 34 M/s. Talent Trader, Kollam
F.no. HQRPRCAPPLY00001045AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against Shipping Bill No.8552427 dated 27.11.2019.

The applicant stated that the payment have been realized partly against Shipping Bill No.8552427 dated 27.11.2019. The full payment realised into their account on 01.02.2022. Bank Realization Certificate got uploaded only 28.02.2022. So in their MEIS application BRC not get attached due to the uploading delay by the bank. Meanwhile the filing of MEIS application closed as per the new Notification No.53/2015-202 dated 01.02.2022. Hence, they are requesting to permit and allow MEIS application against above mentioned shipping bill.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 35 M/s. Greenland Fresco, Karnataka
F.no. HQRPRCAPPLY00001040AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To remove late cut 100% in the MEIS Ecom pending submission due to inordinate delay in uploading in-lieu eBRC and allow full MEIS entitlement against 2 Shipping Bill No.1444124 dated 17.02.2020 and 9898285 dated 25.01.2020.

The applicant stated that the above MEIS e-com number is pending submission out of 3 shipping bills above 2 shipping bills export proceeds partly settled by ECGC LTd. was waiting for upload in-lieu e-BRC since August 2021. They have requested TA, Bangalore to upload in-lieu e-BRC realised in INR, export proceeds settled by ECGC. But in-lieu e-BRC's for the part amount was uploaded in DGFT repository portal on 15.03.2022 after the last date of submission 29.02.2022 vide BRC No.DGFT0500000000002131 dated 15.03.2022 and BRC No.DGFT0500000000001131 dated 15.03.2022. They linked the in-lieu e-BRC to the MEIS application of said e-com number, but shows 100% late cut. As per Notification No.53 dated 01.02.2022, the last date for submitting application scrip based schemes was 28.02.2022 for the export period 2019-2020 without any late cut. As their in-lieu EBRC's for the said two shipping bills were uploaded DGFT New Delhi on 15th March, 2022 after the last date (i.e.28.02.2022). There was in-ordinate delay of 7 and half months in uploading in-lieu e-BRSs. They have been deprived of submission of the MEIS scrip application online before the last date. Therefore, late cut shows 100% and Entitlement shows "Zero", thus, they are unable to submit MEIS application. Hence, they are requesting to remove late cut of 100% in the e-com No.65/18/504/58700/0730/8390 dated 26.06.2021 and condone the delay and allow MEIS benefit against the above mentioned 2 shipping bills.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 36 M/s. Ruchi Soya Industries Limited, Mumbai
F.no. HQRPRCAPPLY00001235AM23
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 19 shipping bills pertaining to the year 2016-17, 2017-18, 2018-19 & 2019-20 which are time barred due to delay in uploading of the BRCs by the concerned Banks.

The applicant stated that their 19 Shipping Bills pertaining to year 2016-17, 2017-18, 2018-19 and 2019-20 were realised in time. However, due to some reasons banks – ICICI Bank, Indian Bank, Punjab National Bank, State Bank of India and UCO Bank could not upload the e-BRC in time. Delay is ranging 3 years to 4 years. In view of this they could not file their application for issuance of MEIS in time as shipping bills got expired by the time banks uploaded e-BRCs. Now requested to allow update 19 S/Bills and allow MEIS claim. All exports under these shipping bills were made considering the incentives to be received and non-receipt of incentives have put their company in huge losses. Hence, they are requesting to allow MEIS benefit against the said 19 shipping bills No.(1) 0006145 dated 05.06.2017, (2) 2294297 dated 18.11.2016, (3) 2320513 dated 19.11.2016, (4) 2320574 dated 21.03.2020, (5) 2394630 dated 23.11.2016, (6) 3111727 dated 28.12.2016, (7) 3125681 dated 29.12.2016, (8) 3147835 dated 30.12.2016, (9) 3586833 dated 20.01.2017, (10) 3617010 dated 23.01.2017, (11) 4512492 dated 03.03.2017, (12) 7249263 dated 10.07.2017, (13) 8661944 dated 01.11.2018, (14) 8662377 dated 01.11.2018, (15) 8662378 dated 01.11.2018, (16) 9186966 dated 28.11.2018, (17) 9190262 dated 28.11.2018, (18) 9190263 dated 28.11.2018, (19) 9252519 dated 30.11.2018, so that they can claim and get MEIS incentive in given prescribed time.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation)

Case No. 37 M/s. Balu India, Mumbai
F.no. HQRPRCAPPLY00078658AM21
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 371 shipping bills (160 shipping bills pertain to the period 2015-16 and 211 shipping bill pertain to the year 2016-17).

This is deferred case of PRC Meeting No.03/AM23 dated 22.04.2022 and 05.05.2022 (Case No.80), wherein the Committee decided to defer the case to seek a statement showing the date of exports, date of realization and date of uploading the BRC by the banker of each shipping bill. The applicant stated that their MEIS applications for consideration are for the year 2015-16 and 2016-17. In terms of the FTP 2015-20 the MEIS application are to be filed on yearly basis and there is no provision to file any supplementary claim for MEIS. The entire application has to be filed along with e-BRCs which can only be uploaded on E-Com applications upon realization of payment and uploading of e-BRCs by the bank. However, due to late receipt of payment and uploading of e-BRCs by the bank they could not file MEIS for the year 2015-16 in time. For the export made during the year 2015-16 where the payments were received for 160 e-BRCs up to November 2017 they had filed E-Com application No.03/90/028/88600/546/9443 on 12.04.2018. Since payment against remaining above 3 shipping bills were pending for realization and were realised between 16.04.2018 to 22.11.2018 they awaited for final submission of online application as there is no provision for submission of any supplementary claim for MEIS. The MEIS for the year 2016-17 there are total 267 e-BRCs against which payment for 252 were realised up 2019-20 and for the remaining 15 the payments were received on 17.10.2019. Unfortunately, from the year 2015-16 and onwards the provisions for last date of submission of MEIS application within 6 months from the date of realization has not been provided whereas the e-BRC submission have been made mandatory and online application cannot be filed without e-BRC uploading by bank which is only done by bank upon realization of payments against shipping bills. MEIS application for the exports made during 2015-16 the E-Com file generated on 12.04.2018 was erased from DGFT's NIC and it was retrieved on 27.07.2020. The last payments were realised for 2015-16 on 20.11.2018 and for 2016-17 on 17.10.2019. Upon retrieval of earlier E-Com application by NIC on 27.07.2020 they immediately filed fresh E-Com applications for both years on 04.09.2020.

Decision: The Committee having examined the case on the basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 38 M/s. Aromatic Ingredients (P) Ltd., Kerala
F.no. 01/60/162/226/AM20/PRC
Meeting No.13/AM23 held on 01.09.2022

Subject: Extension in EOP against 2 Bill of Entry No.6815090 dated 19.09.2014 and 6798242 dated 18.09.2014.

The applicant stated that they are a leading manufacturers and exporters of spices oils and oleoresin situated in Kolenchery, Cochin, Kerala and registered as 100% EOU under DC, CSEZ. They have been importing specially Mexican Chills like Ancho Chilli, we have been importing specialty Mexican Chills like Ancho Chilli, Jalapeno Chilli & Chilli Chipotle for processing like distillation and extraction and exporting finished product with value addition regularly. Due to the slowdown in Europe, the customer had asked them to defer the deliveries against the orders they placed for the above products. Hence they were not able to re-export the finished products within the stipulated period 120 days. They have been given by Central Excise Moovattupuzha on 23.02.2015 enhancing the EOP by another 6 months to 22.07.2015 with a stipulation that the applicable interest payment as per section 61(2) of the Customs Act 1962 to be paid from the date of expiry of initial EO. As per the instructions, they have exported the product on payment of interest within the revised EOP on 19.03.2015 with a delay of 56 days. They have also paid the interest of Rs.91,312/- on 05.06.2015. Subsequently CERA team has conducted a verification and noticed that this has to be regularized by DGFT also. Since, this is an EOU application and they have fulfilled the EO with a delay of 56 days, they are requesting to condone the delay and ratify the export of product.

Decision: The Committee went through the statements made by the applicant and decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: PC-6 Division/Applicant)

Case No. 39 M/s. HIC – ABF Special Foods Pvt. Ltd., Kerala
F.no. HQRPRCAPPLY000294055AM22
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow DEPB / VKGUY / Chapter-3 benefit against 13 shipping bills No.(i) 1684745 dated 22.07.2010, (ii) 2060128 dated 23.12.2010, (iii) 2230087 dated 13.01.2011, (iv) 2073 dated 18.04.2011, (v) 4727589 dated 27.07.2011, (vi) 5373273 dated 12.09.2011, (vii) 5526517 dated 22.09.2011, (viii) 6095580 dated 03.11.2011, (ix) 7161880 dated 18.01.2012, (x) 4096519 dated 22.02.2013, (xi) 5723347 dated 31.05.2013, (xii) 6182584 dated 28.06.2013 and (xiii) 2489841 dated 02.05.2014 which are not reflecting in the DGFT server.

This is deferred case of PRC Meeting No.08/AM23 held on 28.06.2022 (Case No.08), wherein the Committee decided to defer the case and to seek a detailed report from RA, Cochin. The applicant stated that without getting the shipping bill number in the export

incentive (DEPB/VKGUY/Chaper-3) module i.e. due to the technical issue with the module which was beyond their control they could not apply for the incentive. Also they were continuously following up the matter with the concerned RA for quite some time, but now they have received a communication from DGFT to submit their grievance with the PRC. Further, stated that due to Covid-19 pandemic situation, which was affected their exports thereby they are not in a position to withstand benefit of such a huge amount.
Hence, they are requesting to re-consider and allow DEPB / VKGUY / Chapter-3 benefit against 13 shipping bills which are not reflecting in the DGFT server.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the firm along with report received from RA, Cochin and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.13/AM21 dated 06.10.2020 (Case No.19).

(Action: Applicant)

Case No. 40 M/s. S S Automotive Private Ltd., New Delhi
F.no. 01/60/162/171/AM21/PRC
Meeting No.13/AM23 held on 01.09.2022

Subject: To allow MEIS benefit against 8 time barred Shipping Bill No.(i) 2043708 dated 27.07.2015, (ii) 7146122 dated 19.04.2016, (iii) 7147019 dated 19.04.2016, (iv) 8040332 dated 02.06.2016, (v) 8040450 dated 02.06.2016, (vi) 8042580 dated 02.06.2016, (vii) 8043126 dates 02.06.2016 and (viii) 9431632 dated 12.08.2016 .

This case in pursuant of Court Order dated 05.08.2022 passed by the Hon'ble High Court of Delhi in WP(C) No.6463/2022 filed by the applicant. The applicant stated that the matter is related to export proceeds which have not been realized because of which they have failed to file claims under MEIS within the stipulated deadlines (which is 3 years from the date of S/Bills) resulting into time barred Shipping Bills. They are not able to claim MEIS benefit against the above 8 shipping bills because DGFT shows zero benefit, online. They could not apply online for MEIS benefit within prescribed period of one year because they did not receive the foreign exchange remittances fom the buyers of their goods in time due to some conflict with foreign buyer over issue of payment. They buyers of their goods were bacing down turn in their country due to which they suffered a lot in their own business activities, in addition to other issues in their country. Hence they could not make the payment in time. They struggled a lot and took various actions on foreign buyers towards recovered of payment and incurred significant amount towards travelling expenses also for settling the dispute. Now they have settled the payment issue with the buyers and realized their payment for the said shipping bills. They are recognised export house and leading exporter of automobile parts and accessories and doing will to contribute towards government revenue and foreign exchange reserve with increased export turnover over time. They are at the verge of bearing financial loss if the shipping bills remains unutilized due to negligence on the parts of foreign buyers. As there has been no shortfall on their part and the amount of MEIS benefit involved is also significant. Hence, they are requesting to allow them to claim MEIS benefit as export has already taken place and foreign exchange has been realized.

Decision: The Committee examined the case on the basis of submission made by the applicant along with the Court Order dated 05.08.2022 passed by the Hon'ble High Court of Delhi and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

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